Cherry Bekaert				
Audit Category	Audit Base Rate	Audit Upper Rate	Audit Supervisor	Audit Executive
Compliance	\$130.00	\$150.00	\$200.00	\$235.00
Construction	\$135.00	\$175.00	\$225.00	\$250.00
Financial	\$125.00	\$145.00	\$200.00	\$225.00
Information Systems	\$135.00	\$165.00	\$215.00	\$280.00
Investigative	\$135.00	\$165.00	\$215.00	\$280.00
Operational/Performance	\$125.00	\$150.00	\$205.00	\$235.00
Risk Assessment/Audit Plan Development	\$135.00	\$165.00	\$215.00	\$280.00

Jefferson Wells				
Audit Category	Audit Base Rate	Audit Upper Rate	Audit Supervisor	Audit Executive
Compliance	\$125.00	\$145.00	\$165.00	\$230.00
Construction	\$135.00	\$155.00	\$180.00	\$230.00
Financial	\$125.00	\$145.00	\$165.00	\$230.00
Information Systems	\$135.00	\$160.00	\$180.00	\$230.00
Investigative	\$130.00	\$160.00	\$175.00	\$230.00
Operational/Performance	\$125.00	\$145.00	\$165.00	\$230.00
Risk Assessment/Audit Plan Development	\$130.00	\$150.00	\$175.00	\$230.00

RSM US LLP				
Audit Category	Audit Base Rate	Audit Upper Rate	Audit Supervisor	Audit Executive
Compliance	\$150.00	\$325.00	\$225.00	\$325.00
Construction	\$150.00	\$325.00	\$225.00	\$325.00
Financial	\$150.00	\$325.00	\$225.00	\$325.00
Information Systems	\$190.00	\$400.00	\$275.00	\$400.00
Investigative	\$190.00	\$400.00	\$275.00	\$400.00
Operational/Performance	\$150.00	\$325.00	\$225.00	\$325.00
Risk Assessment/Audit Plan Development	\$150.00	\$325.00	\$225.00	\$325.00